

Analisis Penyatupatan Pembinaan Pengadilan Pajak di Bawah Mahkamah Agung Pasca Putusan Mahkamah Konstitusi Nomor 26/PUU-XXI/2023 = Analysis of the Unification of Tax Court Guidance under the Supreme Court after the Constitutional Court Decision Number 26/PUU-XXI/2023

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Abstrak

Putusan Mahkamah Konstitusi Nomor 26/PUU-XXI/2023 menjadi jawaban atas dualisme pembinaan Pengadilan Pajak di bawah Kementerian Keuangan dan Mahkamah Agung yang telah berlangsung sejak awal pembentukannya. Diputus inkonstitusionalnya norma hukum dalam ketentuan Pasal 5 ayat (2) Undang-Undang Nomor 14 Tahun 2002 tentang Pengadilan Pajak mensyaratkan pembinaan atas aspek organisasi, administrasi, dan keuangan Pengadilan Pajak untuk dialihkan secara bertahap dari Kementerian Keuangan ke bawah satu atap Mahkamah Agung paling lambat 31 Desember 2026. Skripsi ini membahas 3 (tiga) persoalan: i) perkembangan dan eksistensi lembaga peradilan pajak di Indonesia, ii) keberlakuan sistem pembinaan atas badan peradilan di Indonesia dan pengaruhnya terhadap independensi kekuasaan kehakiman, dan iii) analisis penyatuatapan pembinaan Pengadilan Pajak di bawah Mahkamah Agung. Penelitian terhadap ketiga permasalahan tersebut dilakukan secara doktrinal dengan menggunakan pendekatan yang terpadu untuk menjawab masing-masing persoalan. Hasil dari Penelitian ini dipaparkan pertama-tama secara deskriptif menyangkut uraian teoritis dan historis mengenai lembaga peradilan pajak dan sistem pembinaan badan peradilan di Indonesia, untuk selanjutnya bermuara pada analisis secara preskriptif untuk menjawab aspek-aspek penyatuatapan pembinaan Pengadilan Pajak yang harus ditindaklanjuti. Tindak lanjut pasca Putusan Mahkamah Konstitusi Nomor 26/PUU-XXI/2023 berarti reformasi total Pengadilan Pajak, khususnya menyangkut aspek pembinaan organisasi, administrasi, dan keuangannya.

.....The Constitutional Court Decision Number 26/PUU-XXI/2023 serves as an answer to the dualism of the Tax Court guidance under the Ministry of Finance and the Supreme Court that has been going on since its establishment. The unconstitutionality of the legal norms in the provisions of Article 5 paragraph (2) of Law Number 14 Year 2002 on the Tax Court requires the guidance of the organizational, administrative, and financial aspects of the Tax Court to be transferred gradually from the Ministry of Finance to the Supreme Court no later than 31 December 2026. This thesis discusses 3 (three) issues: i) the development and existence of tax judicial institutions in Indonesia, ii) the applicability of the guidance system for judicial bodies in Indonesia and its influence on the independence of judicial power, and iii) analysis of the unification of the Tax Court's guidance under the Supreme Court. This research was conducted in a doctrinal manner by using an integrated approach to answer each issues. The results of this research are presented first descriptively concerning the theoretical and historical description of the tax court institution and the system of guidance of judicial bodies in Indonesia, to then lead towards a prescriptive analysis to answer the various aspects of the unification of the Tax Court guidance that must be followed up. The follow-up after the Constitutional Court Decision Number 26/PUU-XXI/2023 means a total reform of the Tax Court, especially in regards of its organization, administration, and financial aspects.